

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 724**  
**90TH GENERAL ASSEMBLY**

Reported from the Committee on Tourism, Recreation and Cultural Affairs, April 12, 2000, with recommendation that the House Committee Substitute for Senate Bill No. 724 Do Pass.

ANNE C. WALKER, Chief Clerk

2515L.07C

**AN ACT**

To repeal section 67.1003, RSMo Supp. 1999, relating to tourism taxation, and to enact in lieu thereof one new section relating to the same subject.

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 67.1003, RSMo Supp. 1999, is repealed and one new section enacted in lieu thereof, to be known as section 67.1003, to read as follows:

67.1003. 1. The governing body of any city or county, other than a city or county already imposing a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such city or county or a portion thereof pursuant to any other law of this state, having more than three hundred fifty hotel and motel rooms inside such city or county or a county of the third classification with a population of [less than seven thousand three hundred fifty] **more than eight thousand** and having an assessed valuation of less than [forty-nine] **seventy-five million dollars and any third class city with a population of more than eleven thousand but less than fifteen thousand which is located in a county of the third classification with a population of more than twenty-three thousand but less than twenty-six thousand** may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or county or a portion thereof, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general or primary election, a proposal to authorize the governing body of the city or county to impose a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

2. Notwithstanding any other provision of law to the contrary, the tax authorized in this section shall not be imposed in any city or county [where another tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such city or county or a portion thereof is imposed] **already imposing such tax** pursuant to any other law of this state.

3. The ballot of submission for the tax authorized in this section shall be in substantially

**EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

the following form:

Shall (insert the name of the city or county) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

**G YES**

**G NO**

4. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

Unofficial

Bill

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